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as amended by Acts 1916, c. 491, does not empower commissioners to assess property not charged with a tax by some proper tribunal.

[Ed. Note.—For other cases, see 13 Va.-W. Va. Enc. Dig. 79.]

6. Constitutional Law (§ 29*)—Constitutional Mandate that Taxes Shall Be Levied Does Not in Itself Impose a Tax.—The mere mandate of the Constitution that taxes shall be laid on certain property by the General Assembly or board of supervisors does not of itself impose the tax, though failure to do so may be a breach of official duty, so that some positive action to that end must be taken by the legislative body to levy a tax.

[Ed. Note.—For other cases, see 13 Va.-W. Va. Enc. Dig. 79.]

Appeal from Circuit Court, Sussex County.

Upon petition for rehearing. Petition denied.

For former opinion, see 106 S. E. 384.

Thos. H. Howerton, of Waverly, and *Buford & Peterson*, of Lawrenceville, for appellants.

Geo. Bryan, of Richmond, and *Wm. B. Cocke*, of Stony Creek, for appellees.

SMITH *v.* CITY OF NEWPORT NEWS.

March 17, 1921.

[106 S. E. 521.]

Error to Corporation Court of Newport News.

Proceedings by one Smith against City of Newport News. Judgment was rendered by the corporation court of the City of Newport News upon appeal from a finding of the State Industrial Commission, and plaintiff brings error. Dismissed.

A. C. Garrett, of Newport News, for plaintiff in error.

Lett & Massie, of Newport News, for defendant in error.

BOARD OF SUP'RS OF LOUISA COUNTY *v.* BIBB,

Commonwealth's Atty.

April 6, 1921.

[106 S. E. 684.]

Counties (§ 174*)—States (§§ 116, 119*)—Statutes Authorizing County Bond Issue to Improve State Highways, and Providing for Reimbursement of County by State, Held Constitutional.—Acts 1920, c. 213, authorizing bond issue by county for improvement of state highways, and Acts 1920, c. 184, authorizing the county to improve a

*For other cases see same topic and KEY-NUMBER in all Key-Numbered Digests and Indexes.